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The Honorable John Thune  
United State Senate  
Washington, D.C. 20510

Dear Senator Thune:

The National Roofing Contractors Association (NRCA) commends your leadership in introducing S. 1183, the *Death Tax Repeal Act of 2013*, legislation which would fully repeal the estate tax. NRCA has long-supported repeal of the estate tax, as it threatens the viability of small and mid-sized family-owned businesses in the roofing industry.

Established in 1886, NRCA is one of the nation's oldest trade associations and the voice of professional roofing contractors worldwide. NRCA has approximately 4,000 contractors in all 50 states who are typically small, privately held companies, with the average member employing 45 people and attaining sales of about \$4.5 million per year.

As you know, much of the value of family-owned businesses, especially in the construction industry, is tied to illiquid assets such as land, buildings and equipment. As such, new owners are often forced to sell productive assets of the business in order to pay the tax due upon transfer. Protecting family businesses from the estate tax is important in order to keep these businesses operating for future generations. In addition, estate tax planning is a drain on resources needed for more productive investments critical to business growth and job creation.

After years of uncertainty, NRCA was happy to see estate tax rates made permanent in H.R. 8. However, we believe the only way to protect family businesses once and for all is to permanently repeal this tax. NRCA looks forward to working with you on this important issue.

Thank you again for your leadership in introducing S. 1183. If you have questions or need more information, please contact Andrew Felz, NRCA's manager of federal affairs, at 202-546-7584 or [afelz@nrca.net](mailto:afelz@nrca.net).

Sincerely,

Nelson R. Braddy Jr.  
King of Texas Roofing, Grand Prairie, TX  
President, NRCA